

REMARKS/ARGUMENTS

Applicant would like to thank the Examiner for the careful consideration given the present application. The application has been carefully reviewed in light of the Office action, and amended as necessary to more clearly and particularly describe the subject matter which applicant regards as the invention.

Applicant acknowledges with appreciation the indicated allowability of Claims 1-10, if some formalities in the specification are corrected.

The Examiner objects to Figs. 4, 6 and 8-12 for not having reference characters properly referred to in the specification. The specification has been amended to make it consistent with such figures, making the objection moot.

The Examiner objected to the term "first" in line 10 of Claim 1. As the Examiner properly stated in the Allowable Subject Matter in the Office Action dated April 4, 2005, the present invention comprises "a first plasma dicing step of etching silicon from a second face using a first plasma generating gas, and a second plasma dicing step of etching an etch-stop layer exposed by the first plasma dicing step" (page 4, line 16-19, emphasis added). Thus it is apparent that the etching stop layer exists on the other side of the second face, in other words the first face. The term "first" is also supported by the sentence "A layer (an etching stop layer) for delaying the progress of plasma etching . . . is interposed between the base layer 40 . . . and the protective sheet 30" in the specification (page 18, lines 6-10). Further, the Examiner is directed to page 33, line 24-page 34, line 2 and page 34, line 15 reciting "etching stop layer" in Fig. 6(a). As these sentences describe, the etching stop layer is previously formed on the circuit forming face (the first face). Thus, this objection is traversed.

Claim 10 was objected to for lack of antecedent basis. The proposed claim amendment

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has been submitted herewith as requested by the Examiner.

In light of the foregoing, it is respectfully submitted that the present application is in a condition for allowance and notice to that effect is hereby requested. If it is determined that the application is not in a condition for allowance, the Examiner is invited to initiate a telephone interview with the undersigned agent to expedite prosecution of the present application.

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 36395.

Respectfully submitted,

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